To

: Mr. Glenn Bystrom

From

: Gary Jugum

Subject : Non-Attorney Opinions

I have reviewed Principal Tax Auditor's memorandum of January 20, 1978 to San Diego - Audit.

We are in agreement with his conclusion, as follows:

Statutory Merger. A merger under an agreement that carries a stamp that shows the agreement is filed with the Secretary of State, coupled with a certificate from the Secretary of State's office that contains the official Seal of California, is acceptable proof that it qualifies as a statutory merger. 1/20/78

Hary JugunymB

State of California

Memorandum

San Diego - Auditing (CRG)

Pag 1595 Statutory Mercel - Repairey of The Office Seal January 20, 1978

From : Principal Tax Auditor

Subject:

As requested in your letter of January 12, 1978, we have checked with the Secretary of State, Corporate Filing Division. concerning the merger of the above party into

As indicated by the attached merger agreement, which carries the official Seal of the State of California, this is an exempt statutory merger.

The Secretary of State's Office has informed us that a merger under an agreement that carries a stamp that shows the agreement is filed with the Secretary of State, coupled with a certificate from the Secretary of State's Office that contains an official Seal of California, should be accepted as a statutory merger. The stamp and certificate are proof positive that the merger agreement conforms to all statutory requirements.

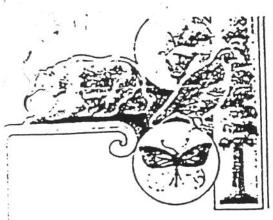
D. F. Brady/

DFB:iw Attachments

cc:

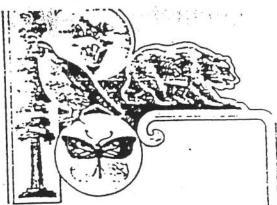
Mr. T. P. Putnam
Audit Evaluation and Planning Unit
All District and Subdistrict Administrators - The last paragraph of this letter should be of interest to you. Attached is an example of the certificate (Attachment A) and the filing stamp (Attachment B).

DF8054



State Of California

OFFICE OF THE SECRETARY OF STATE



I, MARCH FONG EU, Secretary of State of the State of California, hereby certify:

That the annexed transcript has been compared with the record on file in this office, of which it purports to be a copy, and that same is full, true and correct.



IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this

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Secretary of State

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ATTACHMENT D

ENDORSED

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AGREEMENT OF MERGER

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א פונר אסרטבא ההמפת

this agreement of Merger, dated as of February 10, 1977,

between referred to as "Surviving

Corporation") and , Inc. (hereinafter referred to

as "Disappearing Corporation");

WITNESSETH:

WHEREAS, Surviving Corporation is a California corporation authorized to issue 500,000 shares of \$1.00 par value capital stock, of which there are outstanding at the date hereof 51.67 shares; and

WHEREAS, Disappearing Corporation is a California corporation authorized to issue 2,500 shares without par value, of which there are outstanding at the date hereof 1,000 shares;

NOW THEREFORE, Surviving Corporation and Disappearing Corporation agree to merge on the following terms and conditions:

1. Merger. On the Effective Date (as defined in Section 6 hereig): Disappearing Corporation shall merge with and into Surviving Corporation; the corporate existence of Surviving Corporation shall continue; and the separate corporate existence of Disappearing Corporation shall cease. The corporate identity, existence, name, purposes, franchises, powers, rights, and immunities of Surviving Corporation shall continue unaffected and unimpaired by the merger; and the corporate identity, existence, purposes, franchises, powers, rights, and immunities of Disappearing Corporation shall be merged into Surviving Corporation which shall be fully vested therewith. Surviving Corporation shall be subject to all of the debts and liabilities of Disappearing Corporation as if Surviving Corporation had itself incurred them and all rights of creditors and all liens upon the property of each of Surviving Corporation and Disappearing

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